



COUNTY OF LOS ANGELES
OFFICE OF THE COUNTY COUNSEL

648 KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET
LOS ANGELES, CALIFORNIA 90012-2713

LLOYD W. PELLMAN
County Counsel

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TDD
(213) 633-0901
TELEPHONE
(213) 974-1904
TELECOPIER
(213) 687-7300

TO: SUPERVISOR DON KNABE, Chairman
SUPERVISOR GLORIA MOLINA
SUPERVISOR YVONNE BRATHWAITE BURKE
SUPERVISOR ZEV YAROSLAVSKY
SUPERVISOR MICHAEL D. ANTONOVICH

FROM: RAYMOND G. FORTNER, JR.
Chief Deputy County Counsel

RE: **Final Disposition of the Orange County *Bezaire* Case**

We previously reported that the Court of Appeal for the Fourth Appellate District (Santa Ana) determined that an increase in a property tax assessment may exceed two percent in those limited circumstances where an assessment was previously reduced to reflect a decline in value, but where the value of the property later recovered.

Yesterday the California Supreme Court denied the taxpayer's petition that the Court hear the case. Two members of the Court, Justices Kennard and Werdegarr, were of the opinion that review was warranted.

A case from Marin County presenting the identical issue is currently pending in the Court of Appeal in San Francisco. A decision in that case is expected in the first quarter of 2005. We will keep you apprised in the event that the decision handed down in the *Marin* case is inconsistent with that rendered in *Bezaire*.

If you have any questions, please contact Principal Deputy County Counsel Albert Ramseyer at (213) 974-0811.

LWP:AR:lm

c: Rick Auerbach
Assessor

David E. Janssen
Chief Administrative Officer

Violet Varona-Lukens, Executive Officer
Board of Supervisors